

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

COUNTY of Saratoga

County of Saratoga

For the Fiscal Year Ended 12/31/2013

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

COUNTY OF Saratoga

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EF) ENTERPRISE HEALTH REL FAC
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	43,152	A200	9,109,873
Cash In Time Deposits	8,698,510	A201	
Petty Cash	14,320	A210	18,670
Departmental Cash	5,000	A215	5,000
<b>TOTAL Cash</b>	<b>8,760,982</b>		<b>9,133,543</b>
Taxes Receivable, Current	2,278,090	A250	
Taxes Receivable, Overdue	9,841,839	A260	6,606,773
Returned School Taxes Receivable	10,518,286	A280	10,256,801
City School Taxes Receivable	387,664	A290	340,895
Delinquent Village Taxes Rec	389,488	A295	401,983
Tax Sale Certificates	39,376	A320	39,376
Property Acquired For Taxes	697,573	A330	723,415
Allowance For Uncollectible Taxes	-800,000	A342	-850,000
<b>TOTAL Taxes Receivable (net)</b>	<b>23,352,316</b>		<b>17,519,241</b>
Accounts Receivable	1,806,273	A380	11,064,745
<b>TOTAL Other Receivables (net)</b>	<b>1,806,273</b>		<b>11,064,745</b>
State And Federal, Social Services	5,730,467	A400	4,411,355
State & Federal, Other	19,784,905	A410	20,174,560
<b>TOTAL State And Federal Aid Receivables</b>	<b>25,515,372</b>		<b>24,585,915</b>
Due From Other Funds	1,422,398	A391	2,699,672
<b>TOTAL Due From Other Funds</b>	<b>1,422,398</b>		<b>2,699,672</b>
Towns & Cities	36,612	A430	64,985
Due From Other Governments	5,689,435	A440	6,748,917
<b>TOTAL Due From Other Governments</b>	<b>5,726,047</b>		<b>6,813,902</b>
Inventory	26,849	A445	41,259
<b>TOTAL Inventories</b>	<b>26,849</b>		<b>41,259</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>66,610,237</b>		<b>71,858,278</b>

COUNTY OF Saratoga  
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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		A600	7,012,209
<b>TOTAL Accounts Payable</b>	<b>5,727,853</b>		<b>7,012,209</b>
Accrued Liabilities		A601	1,708,284
<b>TOTAL Accrued Liabilities</b>	<b>1,529,957</b>		<b>1,708,284</b>
Retained Percentages		A605	-726
<b>TOTAL Retained Percentages</b>	<b>-46,801</b>		<b>-726</b>
Compensated Absences		A687	2,089,643
Overpayments & Clearing Account		A690	516
<b>TOTAL Other Liabilities</b>	<b>516</b>		<b>2,090,159</b>
Due To Other Funds		A630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Due To Other Governments		A631	9,122,450
Due To Districts For Special Levies		A650	798,078
Due To School Districts		A660	11,736,778
Due To City School Districts		A661	387,597
Due To Village, Delinquent Taxes		A668	410,245
<b>TOTAL Due To Other Governments</b>	<b>25,783,794</b>		<b>22,455,148</b>
<b>TOTAL Liabilities</b>	<b>32,995,318</b>		<b>33,265,073</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		A691	12,364,264
Deferred Taxes		A694	5,947,780
<b>TOTAL Deferred Inflows of Resources</b>	<b>20,879,763</b>		<b>18,312,044</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>20,879,763</b>		<b>18,312,044</b>
<b>Fund Balance</b>			
Not in Spendable Form		A806	46,814
<b>TOTAL Nonspendable Fund Balance</b>	<b>46,849</b>		<b>46,814</b>
Assigned Appropriated Fund Balance		A914	1,000,000
Assigned Unappropriated Fund Balance		A915	19,234,347
<b>TOTAL Assigned Fund Balance</b>	<b>12,688,306</b>		<b>20,234,347</b>
<b>TOTAL Fund Balance</b>	<b>12,735,156</b>		<b>20,281,161</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>66,610,237</b>		<b>71,858,278</b>

COUNTY OF Saratoga  
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	49,020,680	A1001	54,290,806
<b>TOTAL Real Property Taxes</b>	<b>49,020,680</b>		<b>54,290,806</b>
Gain From Sale of Tax Acq Property	330,769	A1051	256,241
Federal Payments In Lieu of Taxes	3,507	A1080	3,480
Other Payments In Lieu of Taxes	1,740,121	A1081	1,806,570
Interest & Penalties On Real Prop Taxes	2,835,696	A1090	2,532,812
<b>TOTAL Real Property Tax Items</b>	<b>4,910,093</b>		<b>4,599,103</b>
Sales And Use Tax	105,603,865	A1110	107,409,709
Tax On Hotel Room Occupancy	723,179	A1113	752,146
Towns Share of Sales Tax	400,000	A1115	800,000
Flat Racing Admissions Tax	449,390	A1133	431,504
Emergency Telephone System Surcharge	876,194	A1140	875,691
O.T.B. Surtax	751,776	A1150	704,942
<b>TOTAL Non Property Tax Items</b>	<b>108,804,404</b>		<b>110,973,993</b>
Treasurer Fees	99,357	A1230	122,945
Charges For Tax Redemption	24,030	A1235	22,965
Clerk Fees	3,204,843	A1255	3,110,021
Personnel Fees	2,403	A1260	17,423
Other General Departmental Income	3,364,295	A1289	3,253,153
Sheriff Fees	295,500	A1510	289,640
Altern To Incarceration Fees	5,604	A1515	6,521
Prisoner Charges		A1525	
Public Pound Charges, Dog Control Fees	268,310	A1550	208,032
Restitution Surcharge	16,926	A1580	18,041
Other Public Safety Departmental Income	164,681	A1589	180,138
Home Nursing Charges	2,198,257	A1610	1,797,740
Mental Health Fees	2,095,842	A1620	2,587,049
Early Interven Fees For Serv	1,563,436	A1621	1,159,923
Other Health Departmental Income	110,995	A1689	103,488
Airport Fees & Rentals	81,810	A1770	84,429
Repay of Medical Assistance	308,117	A1801	-81,860
Repayment of Family Assistance	174,389	A1809	172,784
Medical Incentive Earnings	197,196	A1811	179,951
Repayment of Child Care	245,294	A1819	123,521
Repayment of Juvenile Delinquent Care	4,093	A1823	355
Repayment of State Training School		A1829	46
Repayment of Safety Net Assistance	276,983	A1840	251,739
Sealer of Weights & Measures	14,175	A1962	15,400
Charges-Programs For The Aging	10,286	A1972	6,539
Planning Board Fees	22,500	A2115	22,500
<b>TOTAL Departmental Income</b>	<b>14,749,324</b>		<b>13,652,481</b>
Election Service Charges	112,704	A2215	188,357
Public Safety Services For Other Govts	1,254,118	A2260	1,028,123
Transportation Services, Other Govts	34,728	A2300	40,686
Youth Recreation Services, Other Govts	549,449	A2350	680,658
Programs For Aging, Other Govts	62,383	A2351	62,384

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Misc Revenue, Other Govts	632,747	A2389	627,660
<b>TOTAL Intergovernmental Charges</b>	<b>2,646,129</b>		<b>2,627,868</b>
Interest And Earnings	193,892	A2401	170,899
Rental of Real Property	175,735	A2410	176,517
Commissions	65,154	A2450	88,083
<b>TOTAL Use of Money And Property</b>	<b>434,782</b>		<b>435,498</b>
Games of Chance	30	A2530	15
Licenses, Other	27,027	A2545	37,604
<b>TOTAL Licenses And Permits</b>	<b>27,057</b>		<b>37,619</b>
Fines And Forfeited Bail	5,636	A2610	10,575
Stop-Dwi Fines	305,247	A2615	323,828
Forfeitures of Deposits	14,120	A2620	1,090
Forfeiture of Crime Proceeds	1,638	A2625	4,849
<b>TOTAL Fines And Forfeitures</b>	<b>326,641</b>		<b>340,342</b>
Sales of Forest Products	126,639	A2652	162,491
Sales, Other	29,810	A2655	28,460
Sales of Real Property		A2660	4,000,000
Sales of Equipment	26,692	A2665	27,265
Insurance Recoveries	21,523	A2680	10,284
Other Compensation For Loss	2,134,019	A2690	2,132,111
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,338,683</b>		<b>6,360,610</b>
Refunds of Prior Year's Expenditures	440,816	A2701	1,505,212
Vlt/tribal-State Compact Moneys	499,000	A2725	609,084
Unclassified (specify)	142,144	A2770	59,999
Intergovernmental Transfer	43	A2772	
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,082,003</b>		<b>2,174,296</b>
State Aid Court Facilities	263,395	A3021	261,976
State Aid, Indigent Legal Services Fund	242,609	A3025	147,086
St Aid, District Attorney Salaries	59,989	A3030	66,089
St Aid - Other (specify)	163,069	A3089	137,540
St Aid, Education of Handicapped Child	8,537,315	A3277	6,498,605
St Aid, Other Educ (spec)		A3289	125,043
St Aid, Probation Services	271,684	A3310	402,368
St Aid, Navigation Law Enforcement	20,860	A3315	11,422
St Aid, Law EnfoR. Costs For DanG. Drugs	14,471	A3324	6,711
St Aid, Other Public Safety	816,571	A3389	505,763
St Aid, Public Health	116,767	A3401	916,804
St Aid Handicapped Children	9,469	A3446	4,171
Early Intervention State Aid	420,963	A3449	642,432
St Aid, Other Health	450,689	A3489	446,312
St Aid, Mental Health	3,175,768	A3490	3,012,170
St Aid, Bus And Other Mass Trans	5,326	A3594	60,624
St Aid, Medical Assistance	6,403	A3601	
St Aid, Family Assistance	3,874	A3609	
St Aid, Social Services Administration	2,204,720	A3610	4,238,437
St Aid, Child Care	2,647,134	A3619	3,268,247

COUNTY OF Saratoga  
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
St Aid, Juvenile Delinquent	115,956	A3623	257,791
St Aid, Safety Net	435,103	A3640	418,347
St Aid, Emergency Aid For Adults	53,617	A3642	41,576
St Aid, Day Care	32,141	A3655	19,150
St Aid, Other Social Services	82,918	A3689	65,198
St Aid, Veterans Service Agencies	12,793	A3710	12,793
St Aid, Programs For Aging	533,394	A3772	764,480
St Aid-Economic Assistance	388,803	A3789	575,118
St Aid, Youth Programs	169,613	A3820	147,448
St Aid-Other Cul & Rec St Aid	16,743	A3889	29,218
St Aid, Other Home And Comm Serv	4,080	A3989	222,938
<b>TOTAL State Aid</b>	<b>21,276,238</b>		<b>23,305,856</b>
Federal Aid - Other	2,108,961	A4089	1,673,867
Fed Aid, Crime Control		A4320	26,915
Fed Aid Other Public Safety		A4389	83,586
Fed Aid, Public Health	146,594	A4401	193,214
Early Intervention Federal	221,605	A4451	215,607
Fed Aid Alcohol Addiction Control	75,628	A4488	70,667
Fed Aid Other Health	320,381	A4489	236,631
Fed Aid, Airport Cap Proj	326,099	A4592	1,078,347
Fed Aid, Medicaid Assistance	61,786	A4601	34,235
Fed Aid, Family Assistance	1,350,883	A4609	2,019,976
Fed Aid, Social Services Administration	3,766,206	A4610	4,067,937
Fed Aid, Food Stamp Program Admin	1,121,395	A4611	1,629,380
Flexible Fund For Family Services (fffs)	3,837,589	A4615	3,739,158
Fed Aid, Home Energy Assistance	499,890	A4641	359,989
Fed Aid Other Social Services	1,879,193	A4689	1,968,914
Fed Aid, Programs For Aging	241,396	A4772	213,238
Fed Aid Other Econ Assist & Opport	70,172	A4789	88,250
Fed Aid, Job Training Partnership	27,768	A4790	42,065
Fed Aid, Other Home And Comm Services	332,835	A4989	347,135
<b>TOTAL Federal Aid</b>	<b>16,388,380</b>		<b>18,089,112</b>
<b>TOTAL Revenues</b>	<b>222,004,412</b>		<b>236,887,583</b>
Interfund Transfers	5,549,771	A5031	
<b>TOTAL Interfund Transfers</b>	<b>5,549,771</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>5,549,771</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>227,554,183</b>		<b>236,887,583</b>

COUNTY OF Saratoga  
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Legislative Board, Pers Serv	434,056	A10101	439,977
Legislative Board, Equip & Cap Outlay		A10102	
Legislative Board, Contr Expend	65,954	A10104	53,352
Legislative Board, Empl Bnfts	522,597	A10108	552,814
<b>TOTAL Legislative Board</b>	<b>1,022,608</b>		<b>1,046,144</b>
Clerk of Legis Board,pers Serv	119,416	A10401	120,905
Clerk of Legis Board,equip & Cap Out	-356	A10402	
Clerk of Legis Board,contr Expend	15,311	A10404	16,638
Clerk of Legis Board,empl Bnfts	112,012	A10408	122,875
<b>TOTAL Clerk of Legis Board</b>	<b>246,382</b>		<b>260,419</b>
District Attorney, Pers Serv	2,072,970	A11651	2,116,492
District Attorney,equip & Cap Outlay	26,673	A11652	31,793
District Attorney,contr Expend	495,831	A11654	535,179
District Attorney,empl Bnfts	933,679	A11658	989,457
<b>TOTAL District Attorney</b>	<b>3,529,152</b>		<b>3,672,921</b>
Public Defender,pers Serv	755,499	A11701	679,263
Public Defender, Equip & Cap Outlay	21,271	A11702	
Public Defender,contr Expend	569,274	A11704	472,784
Public Defender,empl Bnfts	398,529	A11708	387,329
<b>TOTAL Public Defender</b>	<b>1,744,573</b>		<b>1,539,376</b>
Med Examiners & Coroners,pers Serv	51,652	A11851	47,991
Med Examiners & Coroners,contr Expend	184,589	A11854	192,222
Med Examiners & Coroners,empl Bnfts	25,084	A11858	18,288
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>261,325</b>		<b>258,501</b>
Municipal Exec, Pers Serv	254,292	A12301	249,933
Municipal Exec, Equip & Cap Outlay		A12302	814
Municipal Exec, Contr Expend	9,946	A12304	5,271
Municipal Exec, Empl Bnfts	135,780	A12308	137,877
<b>TOTAL Municipal Exec</b>	<b>400,018</b>		<b>393,894</b>
Auditor, Pers Serv	247,101	A13201	248,718
Auditor, Contr Expend	1,318	A13204	1,153
Auditor, Empl Bnfts	170,166	A13208	178,968
<b>TOTAL Auditor</b>	<b>418,585</b>		<b>428,840</b>
Treasurer, Pers Serv	643,944	A13251	630,177
Treasurer, Equip & Cap Outlay		A13252	2,900
Treasurer, Contr Expend	190,154	A13254	172,976
Treasurer, Empl Bnfts	432,552	A13258	455,752
<b>TOTAL Treasurer</b>	<b>1,266,650</b>		<b>1,261,805</b>
Purchasing, Pers Serv	143,150	A13451	192,383
Purchasing, Equip & Cap Outlay	1,814	A13452	
Purchasing, Contr Expend	10,439	A13454	8,778
Purchasing, Empl Bnfts	123,828	A13458	155,700
<b>TOTAL Purchasing</b>	<b>279,231</b>		<b>356,860</b>
Assessment, Pers Serv	509,764	A13551	514,625
Assessment, Equip & Cap Outlay	1,369	A13552	
Assessment, Contr Expend	87,343	A13554	89,049

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Assessment, Empl Bnfts	390,676	A13558	403,373
<b>TOTAL Assessment</b>	<b>989,152</b>		<b>1,007,047</b>
Exp On Prop Acq For Taxes, Contr Expend	9,345	A13644	7,806
<b>TOTAL Exp On Prop Acq For Taxes</b>	<b>9,345</b>		<b>7,806</b>
Clerk,pers Serv	2,209,259	A14101	1,918,619
Clerk,equip & Cap Outlay	195,970	A14102	192,494
Clerk,contr Expend	330,865	A14104	282,527
Clerk,empl Bnfts	1,341,415	A14108	1,253,696
<b>TOTAL Clerk</b>	<b>4,077,509</b>		<b>3,647,337</b>
Law, Pers Serv	343,845	A14201	327,922
Law, Equip & Cap Outlay	557	A14202	2,930
Law, Contr Expend	133,965	A14204	135,032
Law, Empl Bnfts	212,874	A14208	207,120
<b>TOTAL Law</b>	<b>691,242</b>		<b>673,005</b>
Personnel, Pers Serv	439,360	A14301	427,243
Personnel,equip & Cap Outlay		A14302	675
Personnel, Contr Expend	155,265	A14304	163,323
Personnel, Empl Bnfts	275,630	A14308	299,712
<b>TOTAL Personnel</b>	<b>870,254</b>		<b>890,953</b>
Elections, Pers Serv	483,120	A14501	474,549
Elections, Equip & Cap Outlay	643	A14502	10,063
Elections, Contr Expend	822,888	A14504	608,860
Elections, Empl Bnfts	289,744	A14508	281,432
<b>TOTAL Elections</b>	<b>1,596,395</b>		<b>1,374,904</b>
Buildings, Pers Serv	1,544,942	A16201	1,532,210
Buildings, Equip & Cap Outlay	23,695	A16202	79,375
Buildings, Contr Expend	855,237	A16204	868,041
Buildings, Empl Bnfts	1,058,848	A16208	1,100,991
<b>TOTAL Buildings</b>	<b>3,482,721</b>		<b>3,580,617</b>
Central Garage, Equip & Cap Outlay		A16402	35,212
Central Garage, Contr Expend	383,727	A16404	352,558
<b>TOTAL Central Garage</b>	<b>383,727</b>		<b>387,769</b>
Central Comm System, Pers Serv	34,508	A16501	35,092
Central Comm System, Equip & Cap Outlay	8,700	A16502	34,200
Central Comm System, Contr Expend	111,932	A16504	79,244
Central Comm System, Empl Bnfts	14,192	A16508	14,017
<b>TOTAL Central Comm System</b>	<b>169,332</b>		<b>162,554</b>
Central Storeroom, Pers Serv	72,829	A16601	42,369
Central Storeroom, Contr Expend	1,996	A16604	1,323
Central Storeroom, Empl Bnfts	54,991	A16608	27,480
<b>TOTAL Central Storeroom</b>	<b>129,817</b>		<b>71,171</b>
Central Print & Mail, Pers Serv	86,868	A16701	78,363
Central Print & Mail, Equip & Cap Outlay		A16702	
Central Print & Mail,contr Expend	256,059	A16704	271,599
Central Print & Mail,empl Bnfts	79,409	A16708	78,728
<b>TOTAL Central Print &amp; Mail</b>	<b>422,335</b>		<b>428,689</b>

COUNTY OF Saratoga  
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Central Data Process, Pers Serv	510,745	A16801	482,501
Central Data Process & Cap Outlay	31,711	A16802	131,381
Central Data Process, Contr Expend	65,550	A16804	71,846
Central Data Process, Empl Bnfts	290,040	A16808	300,030
<b>TOTAL Central Data Process</b>	<b>898,046</b>		<b>985,758</b>
Unallocated Insurance, Contr Expend	924,616	A19104	984,805
<b>TOTAL Unallocated Insurance</b>	<b>924,616</b>		<b>984,805</b>
Judgements And Claims, Contr Expend	140,063	A19304	39,354
<b>TOTAL Judgements And Claims</b>	<b>140,063</b>		<b>39,354</b>
Distribution of Sales Tax	52,661,339	A19854	53,245,073
<b>TOTAL Distribution of Sales Tax</b>	<b>52,661,339</b>		<b>53,245,073</b>
<b>TOTAL General Government Support</b>	<b>76,614,417</b>		<b>76,705,603</b>
Community College Tuition,contr Expend	6,253,676	A24904	6,923,143
<b>TOTAL Community College Tuition</b>	<b>6,253,676</b>		<b>6,923,143</b>
Education Handicapped Children,contr Expen	10,649,570	A29604	10,003,344
<b>TOTAL Education Handicapped Children</b>	<b>10,649,570</b>		<b>10,003,344</b>
<b>TOTAL Education</b>	<b>16,903,246</b>		<b>16,926,487</b>
Public Safety Comm Sys, Equip & Cap Outlay	42,233	A30202	85,898
Public Safety Comm Sys, Contr Expend	84,796	A30204	68,078
<b>TOTAL Public Safety Comm Sys</b>	<b>127,029</b>		<b>153,975</b>
Sheriff,pers Serv	9,320,807	A31101	9,869,313
Sheriff, Equip & Cap Outlay	600,237	A31102	405,387
Sheriff, Contr Expend	995,617	A31104	1,047,497
Sheriff, Empl Bnfts	5,290,666	A31108	5,761,654
<b>TOTAL Sheriff</b>	<b>16,207,326</b>		<b>17,083,851</b>
Probation, Pers Serv	1,194,216	A31401	1,220,280
Probation, Equip & Cap Outlay		A31402	1,614
Probation, Contr Expend	131,399	A31404	233,780
Probation, Empl Bnfts	723,676	A31408	748,192
<b>TOTAL Probation</b>	<b>2,049,291</b>		<b>2,203,867</b>
Jail, Pers Serv	5,091,127	A31501	5,233,121
Jail, Equip & Cap Outlay	18,965	A31502	29,409
Jail, Contr Expend	1,422,074	A31504	1,431,138
Jail, Empl Bnfts	2,960,473	A31508	3,032,665
<b>TOTAL Jail</b>	<b>9,492,639</b>		<b>9,726,333</b>
Stop Dwi,pers Serv	13,790	A33151	13,658
Stop Dwi,contr Expend	290,140	A33154	317,206
Stop Dwi, Empl Bnfts	1,316	A33158	1,330
<b>TOTAL Stop Dwi</b>	<b>305,246</b>		<b>332,194</b>
Fire, Pers Serv	59,490	A34101	59,490
Fire, Equip & Cap Outlay	151,679	A34102	51,674
Fire, Contr Expend	234,900	A34104	242,564
Fire, Empl Bnfts	38,418	A34108	40,301
<b>TOTAL Fire</b>	<b>484,487</b>		<b>394,030</b>
Control of Animals, Pers Serv	449,741	A35101	409,494

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Control of Animals, Equip & Cap Outlay	7,035	A35102	1,092
Control of Animals, Contr Expend	203,235	A35104	216,265
Control of Animals, Empl Bnfts	211,054	A35108	217,213
<b>TOTAL Control of Animals</b>	<b>871,065</b>		<b>844,064</b>
Safety Inspection, Pers Serv	65,091	A36201	67,823
Safety Inspection, Contr Expend	1,977	A36204	442
Safety Inspection, Empl Bnfts	39,440	A36208	42,653
<b>TOTAL Safety Inspection</b>	<b>106,508</b>		<b>110,918</b>
Civil Defense, Pers Serv	154,063	A36401	154,349
Civil Defense, Equip & Cap Outlay		A36402	217,197
Civil Defense, Contr Expend	144,903	A36404	374,469
Civil Defense, Empl Bnfts	111,713	A36408	119,074
<b>TOTAL Civil Defense</b>	<b>410,680</b>		<b>865,089</b>
<b>TOTAL Public Safety</b>	<b>30,054,270</b>		<b>31,714,321</b>
Public Health, Pers Serv	2,303,053	A40101	2,292,624
Public Health, Equip & Cap Outlay	45,272	A40102	23,878
Public Health, Contr Expend	1,029,998	A40104	880,286
Public Health, Empl Bnfts	1,707,217	A40108	1,777,078
<b>TOTAL Public Health</b>	<b>5,085,539</b>		<b>4,973,866</b>
Physically Handicapped, Contr Expend	18,661	A40464	14,227
<b>TOTAL Physically Handicapped</b>	<b>18,661</b>		<b>14,227</b>
Early Intervention Pgm,contr Expend	2,345,114	A40594	2,047,834
<b>TOTAL Early Intervention Pgm</b>	<b>2,345,114</b>		<b>2,047,834</b>
Mental Health Admin,pers Serv	1,819,534	A43101	1,708,709
Mental Health Admin,equip & Cap Outlay		A43102	13,072
Mental Health Admin,contr Expend	1,710,717	A43104	1,762,873
Mental Health Admin,empl Bnfts	1,122,348	A43108	1,102,104
<b>TOTAL Mental Health Admin</b>	<b>4,652,599</b>		<b>4,586,758</b>
Mental Health Prog,pers Serv	694,245	A43201	682,220
Mental Health Prog,equip & Cap Outlay		A43202	2,099
Mental Health Prog,contr Expend	258,681	A43204	309,503
Mental Health Prog, Empl Bnfts	496,372	A43208	503,872
<b>TOTAL Mental Health Prog</b>	<b>1,449,298</b>		<b>1,497,694</b>
Contracted Mental Health Service	3,084,111	A43224	3,101,431
<b>TOTAL Contracted Mental Health Service</b>	<b>3,084,111</b>		<b>3,101,431</b>
Mental Illness,contr Expend	397,024	A43304	285,044
<b>TOTAL Mental Illness</b>	<b>397,024</b>		<b>285,044</b>
Mental Retardation, Pers Serv		A43401	
<b>TOTAL Mental Retardation</b>	<b>0</b>		<b>0</b>
<b>TOTAL Health</b>	<b>17,032,346</b>		<b>16,506,853</b>
Joint Airport	498,024	A56152	1,373,450
Joint Airport, Contr Expend	21,490	A56154	20,785
<b>TOTAL Joint Airport</b>	<b>519,515</b>		<b>1,394,235</b>

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Bus Operations, Contr Expend	78,597	A56304	78,597
<b>TOTAL Bus Operations</b>	<b>78,597</b>		<b>78,597</b>
<b>TOTAL Transportation</b>	<b>598,112</b>		<b>1,472,832</b>
Admin, Pers Serv	5,586,456	A60101	5,428,154
Admin, Equip & Cap Outlay		A60102	25,241
Admin, Contr Expend	488,769	A60104	419,873
Admin, Empl Bnfts	4,051,808	A60108	4,170,296
<b>TOTAL Admin</b>	<b>10,127,033</b>		<b>10,043,564</b>
Services For Recipients, Pers Serv	3,534,924	A60701	3,494,850
Services For Recipients, Equip & Cap Outla		A60702	
Services For Recipients, Contr Expend	3,546,495	A60704	2,583,173
Services For Recipients, Empl Bnfts	2,173,717	A60708	2,299,580
<b>TOTAL Services For Recipients</b>	<b>9,255,137</b>		<b>8,377,604</b>
Medical Assistance, Contr Expend	152,520	A61014	68,124
<b>TOTAL Medical Assistance</b>	<b>152,520</b>		<b>68,124</b>
Medical Assistance-Mmis, Contr Expend	26,951,630	A61024	24,894,504
<b>TOTAL Medical Assistance-Mmis</b>	<b>26,951,630</b>		<b>24,894,504</b>
Family Assistance, Contr Expend	4,500,192	A61094	4,032,744
<b>TOTAL Family Assistance</b>	<b>4,500,192</b>		<b>4,032,744</b>
Child Care, Contr Expend	2,860,761	A61194	3,078,682
<b>TOTAL Child Care</b>	<b>2,860,761</b>		<b>3,078,682</b>
Juvenile Delinquent, Contr Expend	140,208	A61234	91,215
<b>TOTAL Juvenile Delinquent</b>	<b>140,208</b>		<b>91,215</b>
State Training School, Contr Expend	711,664	A61294	101,489
<b>TOTAL State Training School</b>	<b>711,664</b>		<b>101,489</b>
Safety Net, Contr Expend	1,945,785	A61404	1,649,986
<b>TOTAL Safety Net</b>	<b>1,945,785</b>		<b>1,649,986</b>
Home Energy Assistance	227,919	A61411	200,762
Home Energy Assistance		A61412	2,935
Home Energy Assistance, Contr Expend	23,013	A61414	27,281
Home Energy Assistance	151,140	A61418	102,965
<b>TOTAL Home Energy Assistance</b>	<b>402,072</b>		<b>333,943</b>
Emergency Aid For Adults, Contr Expend	115,729	A61424	68,956
<b>TOTAL Emergency Aid For Adults</b>	<b>115,729</b>		<b>68,956</b>
Other Economic Opp Pro, Contr Expend	50,000	A63264	92,870
<b>TOTAL Other Economic Opp Pro</b>	<b>50,000</b>		<b>92,870</b>
Publicity, Pers Serv		A64101	
Publicity, Equip & Cap Outlay	3,405	A64102	
Publicity, Contr Expend	354,206	A64104	355,180
Publicity, Empl Bnfts	887	A64108	943
<b>TOTAL Publicity</b>	<b>358,498</b>		<b>356,123</b>
Promotion of Industry, Contr Expend	200,000	A64204	200,000
<b>TOTAL Promotion of Industry</b>	<b>200,000</b>		<b>200,000</b>
Veterans Service, Pers Serv	178,562	A65101	154,306
Veterans Service, Equip & Cap Outlay	3,655	A65102	2,633

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Veterans Service, Contr Expend	24,834	A65104	21,399
Veterans Service, Empl Bnfts	110,565	A65108	93,281
<b>TOTAL Veterans Service</b>	<b>317,616</b>		<b>271,620</b>
Consumer Affairs, Pers Serv	98,434	A66101	99,005
Consumer Affairs, Contr Expend	3,978	A66104	4,551
Consumer Affairs, Empl Bnfts	85,407	A66108	89,813
<b>TOTAL Consumer Affairs</b>	<b>187,818</b>		<b>193,369</b>
Programs For Aging, Pers Serv	583,313	A67721	606,264
Programs For Aging, Equip & Cap Outlay	24,625	A67722	1,936
Programs For Aging, Contr Expend	1,447,802	A67724	1,548,362
Programs For Aging, Empl Bnfts	316,867	A67728	344,203
<b>TOTAL Programs For Aging</b>	<b>2,372,607</b>		<b>2,500,766</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>60,649,269</b>		<b>56,355,559</b>
Youth Prog, Pers Serv	414,189	A73101	384,056
Youth Prog, Equip & Cap Outlay		A73102	1,143
Youth Prog, Contr Expend	135,312	A73104	196,894
Youth Prog, Empl Bnfts	283,989	A73108	311,044
<b>TOTAL Youth Prog</b>	<b>833,490</b>		<b>893,137</b>
Library, Contr Expend	30,600	A74104	30,600
<b>TOTAL Library</b>	<b>30,600</b>		<b>30,600</b>
Historian, Pers Serv	22,025	A75101	29,973
Historian, Contr Expend	1,223	A75104	698
Historian, Empl Bnfts	6,354	A75108	8,790
<b>TOTAL Historian</b>	<b>29,602</b>		<b>39,461</b>
Historical Property, Contr Expend	5,625	A75204	
<b>TOTAL Historical Property</b>	<b>5,625</b>		<b>0</b>
Celebrations, Contr Expend		A75504	
<b>TOTAL Celebrations</b>	<b>0</b>		<b>0</b>
Other Performing Arts, Contr Expend		A75604	
<b>TOTAL Other Performing Arts</b>	<b>0</b>		<b>0</b>
Other Culture And Rec, Contr Expend	59,410	A79894	45,340
<b>TOTAL Other Culture And Rec</b>	<b>59,410</b>		<b>45,340</b>
<b>TOTAL Culture And Recreation</b>	<b>958,727</b>		<b>1,008,539</b>
Planning, Pers Serv	285,927	A80201	287,433
Planning, Equip & Cap Outlay		A80202	298,031
Planning, Contr Expend	159,386	A80204	163,577
Planning, Empl Bnfts	218,222	A80208	233,162
<b>TOTAL Planning</b>	<b>663,534</b>		<b>982,203</b>
Joint Planning Board, Contr Expend	53,847	A80254	53,847
<b>TOTAL Joint Planning Board</b>	<b>53,847</b>		<b>53,847</b>
Environmental Control, Pers Serv		A80901	
Environmental Control, Contr Expend	362	A80904	289
Environmental Control, Empl Bnfts		A80908	
<b>TOTAL Environmental Control</b>	<b>362</b>		<b>289</b>

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Conservation, Contr Expend	110,700	A87104	3,391,410
<b>TOTAL Conservation</b>	<b>110,700</b>		<b>3,391,410</b>
Fish And Game, Contr Expend	1,818	A87204	1,818
<b>TOTAL Fish And Game</b>	<b>1,818</b>		<b>1,818</b>
Forestry, Contr Expend		A87304	
<b>TOTAL Forestry</b>	<b>0</b>		<b>0</b>
Agriculture And Livestock, Contr Expend	900,000	A87504	891,000
<b>TOTAL Agriculture And Livestock</b>	<b>900,000</b>		<b>891,000</b>
Misc Home & Comm Serv, Contr Expend	1,656,005	A89894	890,148
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>1,656,005</b>		<b>890,148</b>
<b>TOTAL Home And Community Services</b>	<b>3,386,266</b>		<b>6,210,715</b>
Debt Principal, Serial Bonds	2,370,000	A97106	2,450,000
<b>TOTAL Debt Principal</b>	<b>2,370,000</b>		<b>2,450,000</b>
Debt Interest, Serial Bonds	862,379	A97107	792,251
<b>TOTAL Debt Interest</b>	<b>862,379</b>		<b>792,251</b>
<b>TOTAL Expenditures</b>	<b>209,429,033</b>		<b>210,143,160</b>
Transfers, Other Funds	21,714,103	A99019	17,108,739
<b>TOTAL Operating Transfers</b>	<b>21,714,103</b>		<b>17,108,739</b>
<b>TOTAL Other Uses</b>	<b>21,714,103</b>		<b>17,108,739</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>231,143,136</b>		<b>227,251,899</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>14,143,255</b>	<b>A8021</b>	<b>12,735,156</b>
Prior Period Adj -Increase In Fund Balance	2,183,727	A8012	16,955
Prior Period Adj -Decrease In Fund Balance	2,873	A8015	2,106,634
<b>Restated Fund Balance - Beg of Year</b>	<b>16,324,109</b>	<b>A8022</b>	<b>10,645,477</b>
ADD - REVENUES AND OTHER SOURCES	227,554,183		236,887,583
DEDUCT - EXPENDITURES AND OTHER USES	231,143,136		227,251,899
<b>Fund Balance - End of Year</b>	<b>12,735,156</b>	<b>A8029</b>	<b>20,281,161</b>

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	51,577,684	A1049N	52,454,505
Est Rev - Real Property Tax Items	4,586,007	A1099N	4,545,480
Est Rev - Non Property Tax Items	113,418,400	A1199N	113,521,500
Est Rev - Departmental Income	13,404,690	A1299N	13,567,447
Est Rev - Intergovernmental Charges	2,545,158	A2399N	2,516,570
Est Rev - Use of Money And Property	431,587	A2499N	393,197
Est Rev - Licenses And Permits	22,000	A2599N	35,000
Est Rev - Fines And Forfeitures	362,533	A2649N	348,174
Est Rev - Sale of Prop And Comp For Loss	2,310,875	A2699N	2,219,500
Est Rev - Miscellaneous Local Sources	338,730	A2799N	2,115,166
Est Rev - Interfund Revenues		A2801N	3,123,254
Est Rev - State Aid	24,214,287	A3099N	23,970,995
Est Rev - Federal Aid	18,575,353	A4099N	18,050,600
<b>TOTAL Estimated Revenues</b>	<b>231,787,304</b>		<b>236,861,388</b>
Appropriated Fund Balance	1,907,597	A599N	1,000,000
<b>TOTAL Estimated Other Sources</b>	<b>1,907,597</b>		<b>1,000,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>233,694,901</b>		<b>237,861,388</b>

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - General Government Support	79,732,078	A1999N	80,986,212
App - Education	17,807,573	A2999N	18,528,828
App - Public Safety	31,308,690	A3999N	32,852,987
App - Health	18,624,527	A4999N	18,713,899
App - Transportation	1,902,416	A5999N	1,479,299
App - Economic Assistance And Opportunity	61,463,211	A6999N	59,963,609
App - Culture And Recreation	1,164,560	A7999N	1,006,895
App - Home And Community Services	2,742,045	A8999N	3,863,523
App - Debt Service	3,242,252	A9899N	3,259,793
<b>TOTAL Appropriations</b>	<b>217,987,352</b>		<b>220,655,045</b>
App - Interfund Transfer	15,707,549	A9999N	17,206,343
<b>TOTAL Other Uses</b>	<b>15,707,549</b>		<b>17,206,343</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>233,694,901</b>		<b>237,861,388</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	6,551	CD200	11,202
Petty Cash	150	CD210	150
<b>TOTAL Cash</b>	<b>6,701</b>		<b>11,352</b>
State & Federal Receivables		CD410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	42,203	CD391	40,176
<b>TOTAL Due From Other Funds</b>	<b>42,203</b>		<b>40,176</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>48,904</b>		<b>51,527</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		CD600	17,367
<b>TOTAL Accounts Payable</b>	<b>10,797</b>		<b>17,367</b>
Accrued Liabilities		CD601	10,951
<b>TOTAL Accrued Liabilities</b>	<b>8,424</b>		<b>10,951</b>
Compensated Absences		CD687	17,163
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>17,163</b>
Due To Other Funds		CD630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>19,221</b>		<b>45,481</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		CD691	6,047
<b>TOTAL Deferred Inflows of Resources</b>	<b>11,757</b>		<b>6,047</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>11,757</b>		<b>6,047</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		CD915	
<b>TOTAL Assigned Fund Balance</b>	<b>17,927</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>17,927</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>48,904</b>		<b>51,527</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Other General Department Inc	1,427	CD1289	972
<b>TOTAL Departmental Income</b>	<b>1,427</b>		<b>972</b>
Refunds of Prior Year's Expenditures	558	CD2701	-4,774
<b>TOTAL Miscellaneous Local Sources</b>	<b>558</b>		<b>-4,774</b>
Fed Aid, Job Training Partnership	705,309	CD4790	911,202
<b>TOTAL Federal Aid</b>	<b>705,309</b>		<b>911,202</b>
<b>TOTAL Revenues</b>	<b>707,295</b>		<b>907,399</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>707,295</b>		<b>907,399</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Job Train Admin, Per Serv	34,178	CD62901	49,995
Job Train Admin, Contr Expend	4,726	CD62904	5,341
Job Train Admin, Empl Bnfts	28,194	CD62908	20,440
<b>TOTAL Job Train Admin</b>	<b>67,099</b>		<b>75,775</b>
Job Train Part Support, Pers Serv	259,438	CD62911	233,957
Job Train Part Support, Equip & Cap Outlay	4,283	CD62912	3,047
Job Train Part Support, Contr Expend	212,207	CD62914	360,169
Job Train Part Support, Empl Bnfts	167,384	CD62918	116,855
<b>TOTAL Job Train Part Support</b>	<b>643,311</b>		<b>714,028</b>
Job Train & Services, Contr Expend	443	CD62924	540
<b>TOTAL Job Train &amp; Services</b>	<b>443</b>		<b>540</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>710,853</b>		<b>790,343</b>
<b>TOTAL Expenditures</b>	<b>710,853</b>		<b>790,343</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>710,853</b>		<b>790,343</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CD8021</b>	<b>17,927</b>
Prior Period Adj -Increase In Fund Balance	25,236	CD8012	
Prior Period Adj -Decrease In Fund Balance	3,752	CD8015	134,983
<b>Restated Fund Balance - Beg of Year</b>	<b>21,484</b>	<b>CD8022</b>	<b>-117,056</b>
ADD - REVENUES AND OTHER SOURCES	707,295		907,399
DEDUCT - EXPENDITURES AND OTHER USES	710,853		790,343
<b>Fund Balance - End of Year</b>	<b>17,927</b>	<b>CD8029</b>	<b>3</b>

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(D) COUNTY ROAD

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	42,345	D200	5,508
Cash In Time Deposits		D201	
Petty Cash	250	D210	250
<b>TOTAL Cash</b>	<b>42,595</b>		<b>5,758</b>
Accounts Receivable	237,165	D380	146,394
<b>TOTAL Other Receivables (net)</b>	<b>237,165</b>		<b>146,394</b>
State & Federal Receivables	286,048	D410	663,476
<b>TOTAL State And Federal Aid Receivables</b>	<b>286,048</b>		<b>663,476</b>
Due From Other Funds	2,047,094	D391	1,790,338
<b>TOTAL Due From Other Funds</b>	<b>2,047,094</b>		<b>1,790,338</b>
Misc Current Assets	3,142	D489	
<b>TOTAL Other</b>	<b>3,142</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,616,045</b>		<b>2,605,965</b>

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(D) COUNTY ROAD

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		D600	1,177,078
<b>TOTAL Accounts Payable</b>	<b>1,529,842</b>		<b>1,177,078</b>
Accrued Liabilities		D601	255,330
<b>TOTAL Accrued Liabilities</b>	<b>255,070</b>		<b>255,330</b>
Retained Percentages		D605	37,941
<b>TOTAL Retained Percentages</b>	<b>3,425</b>		<b>37,941</b>
Compensated Absences		D687	324,675
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>324,675</b>
Due To Other Funds		D630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,788,337</b>		<b>1,795,025</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		D915	810,941
<b>TOTAL Assigned Fund Balance</b>	<b>827,707</b>		<b>810,941</b>
<b>TOTAL Fund Balance</b>	<b>827,707</b>		<b>810,941</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,616,044</b>		<b>2,605,965</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Roads & Bridges Charges Other Govts	275,288	D2306	247,520
<b>TOTAL Intergovernmental Charges</b>	<b>275,288</b>		<b>247,520</b>
Interest And Earnings		D2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
Sales of Refuse For Recycling	530,624	D2651	444,105
Sales, Other	145	D2655	197
Sales of Real Property		D2660	98,580
Sales of Equipment	66	D2665	591
Insurance Recoveries	3,414	D2680	1,781
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>534,250</b>		<b>545,254</b>
Refunds of Prior Year's Expenditures	54,385	D2701	25,889
Unclassified (specify)	36,575	D2770	38,541
<b>TOTAL Miscellaneous Local Sources</b>	<b>90,961</b>		<b>64,430</b>
St Aid, Consolidated Highway Aid	2,257,580	D3501	2,639,503
ST. Aid Multi-Modal Transp Program	195,415	D3505	220,763
St Aid, Other Transportation	57,165	D3589	
<b>TOTAL State Aid</b>	<b>2,510,160</b>		<b>2,860,266</b>
Federal Aid - Other	1,199,773	D4089	1,650,178
Fed Aid, Emergency Disaster Assistance	171,494	D4960	
<b>TOTAL Federal Aid</b>	<b>1,371,267</b>		<b>1,650,178</b>
<b>TOTAL Revenues</b>	<b>4,781,925</b>		<b>5,367,647</b>
Interfund Transfers	12,889,192	D5031	15,107,562
<b>TOTAL Interfund Transfers</b>	<b>12,889,192</b>		<b>15,107,562</b>
<b>TOTAL Other Sources</b>	<b>12,889,192</b>		<b>15,107,562</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>17,671,118</b>		<b>20,475,209</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Traffic Control, Pers Serv	141,266	D33101	146,358
Traffic Control, Contr Expen	346,101	D33104	236,363
Traffic Control, Empl Bnfts	144,953	D33108	147,560
<b>TOTAL Traffic Control</b>	<b>632,320</b>		<b>530,281</b>
<b>TOTAL Public Safety</b>	<b>632,320</b>		<b>530,281</b>
Street Admin, Pers Serv	492,409	D50101	493,546
Street Admin, Equip & Cap Outlay	1,485	D50102	10,485
Street Admin, Contr Expend	19,599	D50104	19,607
Street Admin, Empl Bnfts	356,201	D50108	352,912
<b>TOTAL Street Admin</b>	<b>869,695</b>		<b>876,550</b>
Engineering, Pers Serv	120,272	D50201	120,856
Engineering, Contr Expend	694	D50204	648
Engineering, Empl Bnfts	58,729	D50208	83,384
<b>TOTAL Engineering</b>	<b>179,695</b>		<b>204,888</b>
Maint of Streets, Pers Serv	825,146	D51101	848,683
Maint of Streets, Contr Expend	5,259,909	D51104	6,970,984
Maint of Streets, Empl Bnfts	520,371	D51108	542,173
<b>TOTAL Maint of Streets</b>	<b>6,605,426</b>		<b>8,361,839</b>
Perm Improve Highway, Pers Serv	3,015,358	D51121	3,079,126
Perm Improve Highway, Contr Expend	530,111	D51124	488,417
Perm Improve Highway, Empl Bnfts	2,585,384	D51128	2,718,199
<b>TOTAL Perm Improve Highway</b>	<b>6,130,853</b>		<b>6,285,741</b>
Snow Removal, Pers Serv	728,543	D51421	880,474
Snow Removal, Equip & Cap Outlay	8,945	D51422	
Snow Removal, Contr Expend	942,575	D51424	1,369,482
Snow Removal, Empl Bnfts	374,596	D51428	385,190
<b>TOTAL Snow Removal</b>	<b>2,054,659</b>		<b>2,635,145</b>
Services, Other Govts,per Serv	77,267	D51481	60,744
Services, Other Govts, Contr Expend	170,870	D51484	170,630
Services, Other Govts, Empl Bnfts	22,907	D51488	23,782
<b>TOTAL Services</b>	<b>271,044</b>		<b>255,156</b>
Other Transportation, Pers Serv	463,565	D56801	469,657
Other Transportation, Ewuip & Cap Outlay		D56802	68,704
Other Transportation, Contr Expend	188,883	D56804	237,880
Other Transportation, Empl Bnfts	236,647	D56808	241,459
<b>TOTAL Other Transportation</b>	<b>889,095</b>		<b>1,017,700</b>
<b>TOTAL Transportation</b>	<b>17,000,467</b>		<b>19,637,019</b>
<b>TOTAL Expenditures</b>	<b>17,632,788</b>		<b>20,167,300</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>17,632,788</b>		<b>20,167,300</b>

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(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>509,307</b>	<b>D8021</b>	<b>827,707</b>
Prior Period Adj -Increase In Fund Balance	280,070	D8012	
Prior Period Adj -Decrease In Fund Balance		D8015	324,675
<b>Restated Fund Balance - Beg of Year</b>	<b>789,377</b>	<b>D8022</b>	<b>503,032</b>
ADD - REVENUES AND OTHER SOURCES	17,671,118		20,475,209
DEDUCT - EXPENDITURES AND OTHER USES	17,632,788		20,167,300
<b>Fund Balance - End of Year</b>	<b>827,707</b>	<b>D8029</b>	<b>810,947</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	203,095	D2399N	237,105
Est Rev - Sale of Prop And Comp For Loss	548,250	D2699N	488,700
Est Rev - Miscellaneous Local Sources	4,001,500	D2799N	2,250
Est Rev - State Aid	2,406,657	D3099N	3,154,603
Est Rev - Federal Aid	0	D4099N	2,747,200
<b>TOTAL Estimated Revenues</b>	<b>7,159,502</b>		<b>6,629,858</b>
Estimated - Interfund Transfer	10,567,579	D5031N	14,140,287
<b>TOTAL Estimated Other Sources</b>	<b>10,567,579</b>		<b>14,140,287</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>17,727,081</b>		<b>20,770,145</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - Public Safety	638,197	D3999N	677,706
App - Transportation	17,088,884	D5999N	20,092,439
<b>TOTAL Appropriations</b>	<b>17,727,081</b>		<b>20,770,145</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>17,727,081</b>		<b>20,770,145</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Due From Other Funds	361,709	DM391	421,011
<b>TOTAL Due From Other Funds</b>	<b>361,709</b>		<b>421,011</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>361,709</b>		<b>421,011</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		DM600	167,550
<b>TOTAL Accounts Payable</b>	<b>107,150</b>		<b>167,550</b>
Accrued Liabilities		DM601	41,103
<b>TOTAL Accrued Liabilities</b>	<b>41,546</b>		<b>41,103</b>
Compensated Absences		DM687	49,039
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>49,039</b>
<b>TOTAL Liabilities</b>	<b>148,696</b>		<b>257,692</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		DM915	163,319
<b>TOTAL Assigned Fund Balance</b>	<b>213,013</b>		<b>163,319</b>
<b>TOTAL Fund Balance</b>	<b>213,013</b>		<b>163,319</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>361,709</b>		<b>421,011</b>

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Rental of Equipment	1,176,000	DM2414	1,176,000
<b>TOTAL Use of Money And Property</b>	<b>1,176,000</b>		<b>1,176,000</b>
Sales of Equipment		DM2665	20,333
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>20,333</b>
Refunds of Prior Year's Expenditures	-16	DM2701	44,801
Unclassified (specify)	259,677	DM2770	283,269
<b>TOTAL Miscellaneous Local Sources</b>	<b>259,661</b>		<b>328,070</b>
<b>TOTAL Revenues</b>	<b>1,435,661</b>		<b>1,524,403</b>
Interfund Transfers	1,588,614	DM5031	2,279,324
<b>TOTAL Interfund Transfers</b>	<b>1,588,614</b>		<b>2,279,324</b>
<b>TOTAL Other Sources</b>	<b>1,588,614</b>		<b>2,279,324</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,024,274</b>		<b>3,803,727</b>

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Machinery, Pers Serv	874,361	DM51301	885,681
Machinery, Equip & Cap Outlay	257,203	DM51302	652,009
Machinery, Contr Expend	1,458,645	DM51304	1,644,580
Machinery, Empl Bnfts	594,509	DM51308	622,112
<b>TOTAL Machinery</b>	<b>3,184,719</b>		<b>3,804,382</b>
<b>TOTAL Transportation</b>	<b>3,184,719</b>		<b>3,804,382</b>
<b>TOTAL Expenditures</b>	<b>3,184,719</b>		<b>3,804,382</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,184,719</b>		<b>3,804,382</b>

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(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>331,794</b>	<b>DM8021</b>	<b>213,013</b>
Prior Period Adj -Increase In Fund Balance	41,663	DM8012	
Prior Period Adj -Decrease In Fund Balance		DM8015	49,039
<b>Restated Fund Balance - Beg of Year</b>	<b>373,458</b>	<b>DM8022</b>	<b>163,974</b>
ADD - REVENUES AND OTHER SOURCES	3,024,274		3,803,727
DEDUCT - EXPENDITURES AND OTHER USES	3,184,719		3,804,382
<b>Fund Balance - End of Year</b>	<b>213,013</b>	<b>DM8029</b>	<b>163,319</b>

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Intergovernmental Charges	212,400	DM2399N	250,000
Use of Money And Property	1,176,000	DM2499N	1,176,000
Sale of Property And ComP. For Loss	18,500	DM2699N	24,900
Interfund Revenues	2,442,236	DM2801N	3,066,056
<b>TOTAL Estimated Revenues</b>	<b>3,849,136</b>		<b>4,516,956</b>
Appropriated Fund Balance	0	DM599N	
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,849,136</b>		<b>4,516,956</b>

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
Transportation	3,849,136	DM5999N	4,516,956
<b>TOTAL Appropriations</b>	<b>3,849,136</b>		<b>4,516,956</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,849,136</b>		<b>4,516,956</b>

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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	194,705	EF200	2,327,420
Petty Cash	300	EF210	300
<b>TOTAL Cash</b>	<b>195,005</b>		<b>2,327,720</b>
Accounts Receivable	907,360	EF380	1,104,262
Allowance For Receivables (credit)	-700,000	EF389	-700,000
<b>TOTAL Other Receivables (net)</b>	<b>207,360</b>		<b>404,262</b>
State & Federal, Other	7,263,131	EF410	1,693,770
<b>TOTAL State And Federal Aid Receivables</b>	<b>7,263,131</b>		<b>1,693,770</b>
Due From Other Funds	1,247,872	EF391	
<b>TOTAL Due From Other Funds</b>	<b>1,247,872</b>		<b>0</b>
Inventory	77,811	EF445	79,935
<b>TOTAL Inventories</b>	<b>77,811</b>		<b>79,935</b>
Prepaid Expenses	28,732	EF480	34,488
<b>TOTAL Prepaid Expenses</b>	<b>28,732</b>		<b>34,488</b>
Cash, Customers Deposits	280,112	EF235	269,058
<b>TOTAL Restricted Assets</b>	<b>280,112</b>		<b>269,058</b>
Land	54,000	EF101	54,000
Buildings	8,829,998	EF102	8,847,438
Improvements Other Than Buildings	140,773	EF103	140,773
Machinery And Equipment	4,894,200	EF104	4,896,596
Accum Deprec, Buildings	-6,329,506	EF112	-6,475,324
Accum Depr, Imp Other Than Bld	-138,277	EF113	-138,506
Accum Depr, Machinery & Equip	-2,818,731	EF114	-2,884,541
Accum Deprec, Other Capital Assets	-1,467,444	EF117	-1,515,024
<b>TOTAL Fixed Assets (net)</b>	<b>3,165,013</b>		<b>2,925,413</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,465,035</b>		<b>7,734,646</b>

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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2012	EdpCode	2013
Accounts Payable		EF600	410,132
<b>TOTAL Accounts Payable</b>	<b>171,999</b>		<b>410,132</b>
Accrued Liabilities		EF601	476,302
<b>TOTAL Accrued Liabilities</b>	<b>525,470</b>		<b>476,302</b>
Customers' Deposits		EF615	269,058
<b>TOTAL Other Deposits</b>	<b>280,112</b>		<b>269,058</b>
Other Post Employment Benefits		EF683	30,506,566
Compensated Absences		EF687	612,762
Other Liabilities		EF688	
Other Long-Term Debt		EF689	
<b>TOTAL Other Liabilities</b>	<b>29,160,059</b>		<b>31,119,328</b>
Due To Other Funds		EF630	1,629,875
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>1,629,875</b>
Due To Other Governments		EF631	
<b>TOTAL Due To Other Governments</b>	<b>317,686</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>30,455,325</b>		<b>33,904,695</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		EF691	594,351
<b>TOTAL Deferred Inflows of Resources</b>	<b>594,351</b>		<b>594,351</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>594,351</b>		<b>594,351</b>
<b>Fund Balance</b>			
Net Assets-Unrestricted (deficit)		EF924	-26,764,399
<b>TOTAL Net Position</b>	<b>-18,584,641</b>		<b>-26,764,399</b>
<b>TOTAL Fund Balance</b>	<b>-18,584,641</b>		<b>-26,764,399</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,465,035</b>		<b>7,734,646</b>

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Public Nursing Home Income	20,047,035	EF1650	19,590,780
<b>TOTAL Charges For Services Within Locality</b>	<b>20,047,035</b>		<b>19,590,780</b>
Interfund Transfers	7,236,297	EF5031	
<b>TOTAL Interfund Transfers</b>	<b>7,236,297</b>		<b>0</b>
Interest And Earnings		EF2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures	17,749	EF2701	-595,389
Unclassified (specify)	1,145	EF2770	26,596
<b>TOTAL Other</b>	<b>18,894</b>		<b>-568,793</b>
Federal Aid, Other Health	4,739,473	EF4489	
<b>TOTAL Federal Aid</b>	<b>4,739,473</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>32,041,699</b>		<b>19,021,986</b>
<b>TOTAL Operating Revenue</b>	<b>32,041,699</b>		<b>19,021,986</b>

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenses</b>			
Public Nursing Home, Pers Serv	13,225,540	EF45301	11,674,133
<b>TOTAL Public Nursing Home</b>	<b>13,225,540</b>		<b>11,674,133</b>
<b>TOTAL Personal Services</b>	<b>13,225,540</b>		<b>11,674,133</b>
Benefits And Awards	5,289,552	EF17204	2,040,885
<b>TOTAL Benefits And Awards</b>	<b>5,289,552</b>		<b>2,040,885</b>
Depreciation	492,529	EF19944	272,263
<b>TOTAL Depreciation</b>	<b>492,529</b>		<b>272,263</b>
Public Nursing Home, Contr Expend	3,690,323	EF45304	3,798,832
<b>TOTAL Public Nursing Home</b>	<b>3,690,323</b>		<b>3,798,832</b>
<b>TOTAL Contractual Expenses</b>	<b>9,472,404</b>		<b>6,111,980</b>
Public Nursing Home, Empl Bnfts	9,371,891	EF45308	8,688,472
<b>TOTAL Public Nursing Home</b>	<b>9,371,891</b>		<b>8,688,472</b>
<b>TOTAL Employee Benefits</b>	<b>9,371,891</b>		<b>8,688,472</b>
Other Debt, Interest	162,787	EF97897	15,557
<b>TOTAL Interest Expense</b>	<b>162,787</b>		<b>15,557</b>
<b>TOTAL Expenses</b>	<b>32,232,622</b>		<b>26,490,142</b>
<b>TOTAL Operating Expenses</b>	<b>32,232,622</b>		<b>26,490,142</b>

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(EF) ENTERPRISE HEALTH REL FAC

**Analysis of Changes in Net Position**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	-17,964,490	EF8021	-18,584,641
Prior Period Adj -Increase In Net Position		EF8012	81,615
Prior Period Adj -Decrease In Net Position	429,228	EF8015	793,217
Restated Net Position - Beg of Year	-18,393,719	EF8022	-19,296,243
ADD - REVENUES AND OTHER SOURCES	32,041,699		19,021,986
DEDUCT - EXPENDITURES AND OTHER USES	32,232,622		26,490,142
Net Position - End of Year	-18,584,641	EF8029	-26,764,399

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(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2012	EdpCode	2013
Purchase of Investments	7,236,297	EF7151	
Interest Income	1,238	EF7153	3,024
<b>TOTAL Cash Flows From Investing Activities</b>	<b>7,237,535</b>		<b>3,024</b>
Cash&cash Equiv Beg of Year	3,163,635	EF7171	195,005
	<b>3,163,635</b>		<b>195,005</b>
Operating Income (loss)	-190,923	EF7181	-7,468,156
Depreciation	492,529	EF7182	272,263
Inc/dec In Assets-Other Than Cash	-4,095,038	EF7183	-6,942,977
Other Reconciling Items	3,988,137	EF7185	16,466,290
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>194,705</b>		<b>2,327,420</b>

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(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash		G200	9,987,144
Cash In Time Deposits	11,434,791	G201	
<b>TOTAL Cash</b>	<b>11,434,791</b>		<b>9,987,144</b>
Sewer Rents Receivable	620,325	G360	
Accounts Receivable	95,212	G380	250,940
<b>TOTAL Other Receivables (net)</b>	<b>715,537</b>		<b>250,940</b>
Due From Other Funds	96,524	G391	94,640
<b>TOTAL Due From Other Funds</b>	<b>96,524</b>		<b>94,640</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,246,853</b>		<b>10,332,724</b>

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(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		G600	516,545
<b>TOTAL Accounts Payable</b>	<b>665,360</b>		<b>516,545</b>
Accrued Liabilities		G601	115,893
<b>TOTAL Accrued Liabilities</b>	<b>104,485</b>		<b>115,893</b>
Retained Percentages, Cont Pay		G605	213,987
<b>TOTAL Retained Percentages</b>	<b>104,349</b>		<b>213,987</b>
Compensated Absences		G687	170,960
Overpayments & Clearing Account		G690	0
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>170,961</b>
Due To Other Funds		G630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>874,194</b>		<b>1,017,386</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		G914	
Assigned Unappropriated Fund Balance		G915	9,315,338
<b>TOTAL Assigned Fund Balance</b>	<b>11,372,659</b>		<b>9,315,338</b>
<b>TOTAL Fund Balance</b>	<b>11,372,659</b>		<b>9,315,338</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,246,853</b>		<b>10,332,724</b>

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(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Sewer Rents	12,661,289	G2120	13,078,359
Sewer Charges	1,844,683	G2122	1,793,720
Interest & Penalties On Sewer Accts	10,231	G2128	4,406
<b>TOTAL Departmental Income</b>	<b>14,516,203</b>		<b>14,876,485</b>
Interest And Earnings	15,201	G2401	12,019
<b>TOTAL Use of Money And Property</b>	<b>15,201</b>		<b>12,019</b>
Permits, Other	383,737	G2590	462,350
<b>TOTAL Licenses And Permits</b>	<b>383,737</b>		<b>462,350</b>
Sales, Other	21,700	G2655	35,541
Sales of Equipment	800	G2665	4,685
Insurance Recoveries		G2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>22,500</b>		<b>40,226</b>
Refunds of Prior Year's Expenditures	-3,186	G2701	17,927
Unclassified (specify)	12,572	G2770	19,362
<b>TOTAL Miscellaneous Local Sources</b>	<b>9,386</b>		<b>37,289</b>
Fed Aid, Emergency Disaster Assistance	59,878	G4960	
<b>TOTAL Federal Aid</b>	<b>59,878</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>15,006,905</b>		<b>15,428,369</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>15,006,905</b>		<b>15,428,369</b>

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(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Sewer Administration, Pers Serv	238,748	G81101	291,495
Sewer Administration, Equip & Cap Outlay		G81102	3,182
Sewer Administration, Contr Expend	200,284	G81104	231,613
Sewer Administration, Empl Bnfts	224,012	G81108	280,037
<b>TOTAL Sewer Administration</b>	<b>663,044</b>		<b>806,327</b>
Sanitary Sewers, Pers Serv	692,499	G81201	675,520
Sanitary Sewers, Equip & Cap Outlay	1,243,862	G81202	1,972,623
Sanitary Sewers, Contr Expend	1,061,383	G81204	1,141,629
Sanitary Sewers, Empl Bnfts	408,381	G81208	407,134
<b>TOTAL Sanitary Sewers</b>	<b>3,406,126</b>		<b>4,196,907</b>
Sewage Treat Disp, Pers Serv	1,882,988	G81301	1,934,550
Sewage Treat Disp, Equip & Cap Outlay	1,059,366	G81302	3,009,207
Sewage Treat Disp, Contr Expend	2,289,918	G81304	2,396,208
Sewage Treat Disp, Empl Bnfts	1,152,241	G81308	1,199,931
<b>TOTAL Sewage Treat Disp</b>	<b>6,384,514</b>		<b>8,539,896</b>
<b>TOTAL Home And Community Services</b>	<b>10,453,684</b>		<b>13,543,130</b>
Debt Principal, Serial Bonds	1,885,000	G97106	1,955,000
<b>TOTAL Debt Principal</b>	<b>1,885,000</b>		<b>1,955,000</b>
Debt Interest, Serial Bonds	1,866,378	G97107	1,816,600
<b>TOTAL Debt Interest</b>	<b>1,866,378</b>		<b>1,816,600</b>
<b>TOTAL Expenditures</b>	<b>14,205,062</b>		<b>17,314,730</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>14,205,062</b>		<b>17,314,730</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>10,403,470</b>	<b>G8021</b>	<b>11,372,659</b>
Prior Period Adj -Increase In Fund Balance	167,346	G8012	
Prior Period Adj -Decrease In Fund Balance		G8015	170,960
<b>Restated Fund Balance - Beg of Year</b>	<b>10,570,815</b>	<b>G8022</b>	<b>11,201,699</b>
ADD - REVENUES AND OTHER SOURCES	15,006,905		15,428,369
DEDUCT - EXPENDITURES AND OTHER USES	14,205,062		17,314,730
<b>Fund Balance - End of Year</b>	<b>11,372,659</b>	<b>G8029</b>	<b>9,315,338</b>

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(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	14,942,371	G1299N	15,663,481
Est Rev-Miscellaneous Local Sources	214,000	G2799N	300,000
<b>TOTAL Estimated Revenues</b>	<b>15,156,371</b>		<b>15,963,481</b>
Appropriated Fund Balance	140,416	G599N	
<b>TOTAL Estimated Other Sources</b>	<b>140,416</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>15,296,787</b>		<b>15,963,481</b>

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(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - Home And Community Services	11,500,108	G8999N	11,941,795
App - Debt Service	3,796,679	G9899N	4,021,686
<b>TOTAL Appropriations</b>	<b>15,296,787</b>		<b>15,963,481</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>15,296,787</b>		<b>15,963,481</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash		H200	11,675,166
Cash In Time Deposits	8,553,580	H201	
<b>TOTAL Cash</b>	<b>8,553,580</b>		<b>11,675,166</b>
Accounts Receivable	95,626	H380	95,626
<b>TOTAL Other Receivables (net)</b>	<b>95,626</b>		<b>95,626</b>
Due From Other Funds		H391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Cash Special Reserves	3,396,441	H230	
<b>TOTAL Restricted Assets</b>	<b>3,396,441</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,045,647</b>		<b>11,770,792</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		H600	1,325,302
<b>TOTAL Accounts Payable</b>	<b>465,451</b>		<b>1,325,302</b>
Retained Percentages, Cont Pay		H605	683,937
<b>TOTAL Retained Percentages</b>	<b>51,146</b>		<b>683,937</b>
Bond Anticipation Notes Payable		H626	18,500,000
<b>TOTAL Notes Payable</b>	<b>6,910,000</b>		<b>18,500,000</b>
Due To Other Funds		H630	104,379
<b>TOTAL Due To Other Funds</b>	<b>272,946</b>		<b>104,379</b>
<b>TOTAL Liabilities</b>	<b>7,699,543</b>		<b>20,613,618</b>
<b>Fund Balance</b>			
Committed Fund Balance		H913	-8,842,827
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>-8,842,827</b>
Assigned Appropriated Fund Balance		H914	
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>4,346,104</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>4,346,104</b>		<b>-8,842,827</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,045,647</b>		<b>11,770,792</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Fed Aid Other Culture & Rec -Cap Proj	76,501	H4897	-30,756
<b>TOTAL Federal Aid</b>	<b>76,501</b>		<b>-30,756</b>
<b>TOTAL Revenues</b>	<b>76,501</b>		<b>-30,756</b>
Interfund Transfers		H5031	-278,146
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>-278,146</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>-278,146</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>76,501</b>		<b>-308,902</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	371	H13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>371</b>		<b>0</b>
General Govt, Equip & Cap Outlay	1,590,682	H19972	12,768,072
<b>TOTAL General Govt</b>	<b>1,590,682</b>		<b>12,768,072</b>
<b>TOTAL General Government Support</b>	<b>1,591,053</b>		<b>12,768,072</b>
Public Safety Comm Sys, Equip & Cap Outlay		H30202	104,978
<b>TOTAL Public Safety Comm Sys</b>	<b>0</b>		<b>104,978</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>104,978</b>
Other Culture And Recreation	66,227	H79972	6,978
<b>TOTAL Other Culture And Recreation</b>	<b>66,227</b>		<b>6,978</b>
<b>TOTAL Culture And Recreation</b>	<b>66,227</b>		<b>6,978</b>
<b>TOTAL Expenditures</b>	<b>1,657,280</b>		<b>12,880,028</b>
Transfers, Other Funds	5,549,771	H99019	
<b>TOTAL Operating Transfers</b>	<b>5,549,771</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>5,549,771</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,207,051</b>		<b>12,880,028</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>11,801,175</b>	<b>H8021</b>	<b>4,346,104</b>
Prior Period Adj -Decrease In Fund Balance	324,521	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>11,476,654</b>	<b>H8022</b>	<b>4,346,104</b>
ADD - REVENUES AND OTHER SOURCES	76,501		-308,902
DEDUCT - EXPENDITURES AND OTHER USES	7,207,051		12,880,028
<b>Fund Balance - End of Year</b>	<b>4,346,104</b>	<b>H8029</b>	<b>-8,842,827</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Land	4,422,792	K101	4,422,792
Buildings	203,735,008	K102	212,779,553
Improvements Other Than Buildings	142,868,491	K103	
Machinery And Equipment	29,352,839	K104	28,103,035
Infrastructure		K106	166,087,723
Accum Deprec, Buildings	-90,633,441	K112	-95,377,975
Accum Depr, Imp Other Than Bld	-79,884,016	K113	
Accum Depr, Machinery & Equip	-21,487,469	K114	-20,572,574
Accum Deprec, Infrastructure		K116	-81,481,905
<b>TOTAL Fixed Assets (net)</b>	<b>188,374,205</b>		<b>213,960,650</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>188,374,205</b>		<b>213,960,650</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets		K159	213,960,650
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>188,374,205</b>		<b>213,960,650</b>
<b>TOTAL Fund Balance</b>	<b>188,374,205</b>		<b>213,960,650</b>
<b>TOTAL</b>	<b>188,374,205</b>		<b>213,960,650</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	118,440	PN200	118,445
<b>TOTAL Cash</b>	<b>118,440</b>		<b>118,445</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>118,440</b>		<b>118,445</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2012	EdpCode	2013
Other Liabilities		PN688	118,445
<b>TOTAL Other Liabilities</b>	<b>118,440</b>		<b>118,445</b>
<b>TOTAL Liabilities</b>	<b>118,440</b>		<b>118,445</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>118,440</b>		<b>118,445</b>

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(PN) PERMANENT

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Interest And Earnings	16	PN2401	4
<b>TOTAL Use of Money And Property</b>	<b>16</b>		<b>4</b>
<b>TOTAL Revenues</b>	<b>16</b>		<b>4</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>16</b>		<b>4</b>

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(PN) PERMANENT

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Other Culture And Rec, Cont Expend	16	PN79894	4
<b>TOTAL Other Culture And Rec</b>	<b>16</b>		<b>4</b>
<b>TOTAL Culture And Recreation</b>	<b>16</b>		<b>4</b>
<b>TOTAL Expenditures</b>	<b>16</b>		<b>4</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>16</b>		<b>4</b>

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(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>PN8021</b>	
ADD - REVENUES AND OTHER SOURCES	16		4
DEDUCT - EXPENDITURES AND OTHER USES	16		4
<b>Fund Balance - End of Year</b>		<b>PN8029</b>	

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash		S200	821,201
Cash In Time Deposits	316,257	S201	
<b>TOTAL Cash</b>	<b>316,257</b>		<b>821,201</b>
Accounts Receivable		S380	80,989
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>80,989</b>
Due From Other Governments	5,494,559	S440	8,992,973
<b>TOTAL Due From Other Governments</b>	<b>5,494,559</b>		<b>8,992,973</b>
Prepaid Expenses	3,825	S480	
<b>TOTAL Prepaid Expenses</b>	<b>3,825</b>		<b>0</b>
Cash Special Reserves	8,507,041	S230	7,753,315
<b>TOTAL Restricted Assets</b>	<b>8,507,041</b>		<b>7,753,315</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>14,321,682</b>		<b>17,648,477</b>

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		S600	790,816
Benefits And Awards Payable		S610	16,774,927
<b>TOTAL Accounts Payable</b>	<b>14,245,219</b>		<b>17,565,743</b>
Accrued Liabilities		S601	947
<b>TOTAL Accrued Liabilities</b>	<b>881</b>		<b>947</b>
Compensated Absences		S687	3,380
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>3,380</b>
Due To Other Funds		S630	27,635
<b>TOTAL Due To Other Funds</b>	<b>29,730</b>		<b>27,635</b>
<b>TOTAL Liabilities</b>	<b>14,275,829</b>		<b>17,597,705</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		S691	50,772
<b>TOTAL Deferred Inflows of Resources</b>	<b>44,520</b>		<b>50,772</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>44,520</b>		<b>50,772</b>
<b>Fund Balance</b>			
Workers Compensation Reserve		S814	7,753,315
<b>TOTAL Restricted Fund Balance</b>	<b>8,507,041</b>		<b>7,753,315</b>
Unassigned Fund Balance		S917	-7,753,315
<b>TOTAL Unassigned Fund Balance</b>	<b>-8,505,708</b>		<b>-7,753,315</b>
<b>TOTAL Fund Balance</b>	<b>1,333</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>14,321,682</b>		<b>17,648,477</b>

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Participants Assessments	2,859,243	S2222	2,872,016
<b>TOTAL Intergovernmental Charges</b>	<b>2,859,243</b>		<b>2,872,016</b>
Interest And Earnings	21,455	S2401	18,880
<b>TOTAL Use of Money And Property</b>	<b>21,455</b>		<b>18,880</b>
Refunds of Prior Year's Expenditures	264,209	S2701	332,767
Unclassified (specify)		S2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>264,209</b>		<b>332,767</b>
<b>TOTAL Revenues</b>	<b>3,144,906</b>		<b>3,223,663</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,144,906</b>		<b>3,223,663</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Self Insurance Admin, Pers Serv	48,382	S17101	24,139
Self Insurance Admin, Contr Expend	313,816	S17104	379,179
Self Insurance Admin, Empl Bnfts	37,592	S17108	31,007
<b>TOTAL Self Insurance Admin</b>	<b>399,791</b>		<b>434,325</b>
Benefits And Awards, Contr Expend	2,757,904	S17204	3,465,178
<b>TOTAL Benefits And Awards</b>	<b>2,757,904</b>		<b>3,465,178</b>
<b>TOTAL General Government Support</b>	<b>3,157,695</b>		<b>3,899,503</b>
<b>TOTAL Expenditures</b>	<b>3,157,695</b>		<b>3,899,503</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,157,695</b>		<b>3,899,503</b>

COUNTY OF Saratoga  
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(S) WORKERS COMPENSATION

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>S8021</b>	<b>1,333</b>
Prior Period Adj -Increase In Fund Balance	14,122	S8012	707,360
Prior Period Adj -Decrease In Fund Balance		S8015	32,854
<b>Restated Fund Balance - Beg of Year</b>	<b>14,122</b>	<b>S8022</b>	<b>675,840</b>
ADD - REVENUES AND OTHER SOURCES	3,144,906		3,223,663
DEDUCT - EXPENDITURES AND OTHER USES	3,157,695		3,899,503
<b>Fund Balance - End of Year</b>	<b>1,333</b>	<b>S8029</b>	

COUNTY OF Saratoga  
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For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	15,572,998	TA200	30,702,738
Cash In Time Deposits	4,431,764	TA201	
Cash, Court & Trust	1,279,694	TA205	249,229
<b>TOTAL Cash</b>	<b>21,284,456</b>		<b>30,951,967</b>
Securities & Mortg Bank Coll	78,447,124	TA459	89,582,056
<b>TOTAL Investments</b>	<b>78,447,124</b>		<b>89,582,056</b>
Due From Other Governments	366	TA440	
<b>TOTAL Due From Other Governments</b>	<b>366</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>99,731,946</b>		<b>120,534,023</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds		TA630	3,283,946
<b>TOTAL Due To Other Funds</b>	<b>4,915,124</b>		<b>3,283,946</b>
Due To Other Governments		TA631	14,899,448
<b>TOTAL Due To Other Governments</b>	<b>2,597,989</b>		<b>14,899,448</b>
Consolidated Payroll		TA10	1,576,096
Deferred Compensation		TA17	-600
State Retirement		TA18	600
Disability Insurance		TA19	1,348
Group Insurance		TA20	-5,000
Nys Income Tax		TA21	90,947
Federal Income Tax		TA22	228,144
Income Executions		TA23	3,664
Assoc & Union Dues		TA24	451
U.S. Savings Bonds		TA25	
Social Security Tax		TA26	314,253
Employees Annuities		TA29	10
Guaranty & Bid Deposits		TA30	89,877
Deposit of Securities By Bank		TA32	89,582,056
Bail Deposits		TA35	195,165
Court Order Deposits		TA36	-5,360
Taxes Collect Other Govts		TA39	
Tax Redemptions		TA40	10,358
Social Services Trust		TA53	559,180
State Training School		TA56	2,167
Dog Money		TA57	286,291
Mortgage Tax		TA58	1,411,896
Court & Trust Fund		TA61	249,229
Other Funds (specify)		TA85	7,759,858
<b>TOTAL Agency Liabilities</b>	<b>92,218,833</b>		<b>102,350,629</b>
<b>TOTAL Liabilities</b>	<b>99,731,946</b>		<b>120,534,023</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>99,731,946</b>		<b>120,534,023</b>

COUNTY OF Saratoga  
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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash		TE200	22,588
Cash In Time Deposits	23,021	TE201	
<b>TOTAL Cash</b>	<b>23,021</b>		<b>22,588</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>23,021</b>		<b>22,588</b>

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		TE600	176
<b>TOTAL Accounts Payable</b>	<b>632</b>		<b>176</b>
Other Liabilities		TE688	22,412
<b>TOTAL Other Liabilities</b>	<b>22,389</b>		<b>22,412</b>
<b>TOTAL Liabilities</b>	<b>23,021</b>		<b>22,588</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>23,021</b>		<b>22,588</b>

COUNTY OF Saratoga  
Annual Update Document  
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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Interest And Earnings	632	TE2401	176
<b>TOTAL Use of Money And Property</b>	<b>632</b>		<b>176</b>
<b>TOTAL Revenues</b>	<b>632</b>		<b>176</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>632</b>		<b>176</b>

COUNTY OF Saratoga  
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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Other Debt, Interest	632	TE97897	176
<b>TOTAL Debt Interest</b>	<b>632</b>		<b>176</b>
<b>TOTAL Expenditures</b>	<b>632</b>		<b>176</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>632</b>		<b>176</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>		<b>TE8021</b>	
Prior Period Adjustments,inc Fund Eqty		TE8012	
<b>Restated Fund Balance - Beg of Year</b>		<b>TE8022</b>	
ADD - REVENUES AND OTHER SOURCES	632		176
DEDUCT - EXPENDITURES AND OTHER USES	632		176
<b>Fund Balance - End of Year</b>		<b>TE8029</b>	

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Premium & Accrued Interest On Obligations	381,301	V2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>381,301</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>381,301</b>		<b>0</b>
Serial Bonds		V5710	
Advanced Refunding Bonds	3,090,000	V5791	
<b>TOTAL Proceeds of Obligations</b>	<b>3,090,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>3,090,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,471,301</b>		<b>0</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Debt Principal, Serial Bonds	58,899	V97106	
<b>TOTAL Debt Principal</b>	<b>58,899</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>58,899</b>		<b>0</b>
Repayments To Esc Agent Adv Ref Bonds	3,412,402	V99914	
	<b>3,412,402</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>3,412,402</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,471,301</b>		<b>0</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>V8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>V8022</b>	
ADD - REVENUES AND OTHER SOURCES	3,471,301		
DEDUCT - EXPENDITURES AND OTHER USES	3,471,301		
<b>Fund Balance - End of Year</b>		<b>V8029</b>	

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Total Non-Current Govt Liabilities	208,072,311	W129	211,267,780
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>208,072,311</b>		<b>211,267,780</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>208,072,311</b>		<b>211,267,780</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Other Post Employment Benefits		W683	143,279,466
Judgments And Claims Payable		W686	7,753,315
Compensated Absences		W687	
<b>TOTAL Other Liabilities</b>	<b>143,432,311</b>		<b>151,032,781</b>
Bonds Payable		W628	60,235,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>64,640,000</b>		<b>60,235,000</b>
<b>TOTAL Liabilities</b>	<b>208,072,311</b>		<b>211,267,781</b>
<b>TOTAL Liabilities</b>	<b>208,072,311</b>		<b>211,267,781</b>

**COUNTY OF Saratoga**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2013**

5/15/2014

County of: Saratoga

Municipal Code: 410100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	BAN N	SEWER CONSTRUCTION			11/08/2012	06/06/2013	0.004%		\$6,910,000	\$6,910,000		\$0	\$0		\$6,910,000
2013	BAN N	SEWER EXPANSION			06/06/2013	06/06/2014	0.75%		\$11,590,000	\$0			\$0		\$11,590,000
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$11,590,000	\$6,910,000	\$0	\$0	\$0	\$0	\$18,500,000
2012	BOND N	Sewer Halfmoon Refunded			10/31/2012	08/15/2023	3.00%		\$3,090,000	\$3,090,000	\$250,000	\$0	\$0		\$2,840,000
2010	BOND N	Sewer Expansion Sewer Dist 1			07/15/2010	07/15/2040	4.00%		\$16,990,000	\$16,395,000	\$315,000	\$0	\$0		\$16,080,000
2009	BOND N	Sewer Expansion Sewer Dist 1			07/15/2009	07/15/2039	4.00%		\$23,000,000	\$21,825,000	\$425,000	\$0	\$0		\$21,400,000
2010	BOND N	Emerg Radio Comm Towers			07/15/2010	07/15/2017	3.00%		\$11,819,000	\$8,710,000	\$1,630,000	\$0	\$0		\$7,080,000
2009	BOND N	Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	4.11%		\$5,180,000	\$4,640,000	\$190,000	\$0	\$0		\$4,450,000
2009	BOND N	Emergency Radio Comm Towers			10/01/2009	10/15/2019	2.50%		\$6,760,000	\$4,995,000	\$630,000	\$0	\$0		\$4,365,000
2010	BOND N	Sewer (EFC) Refinance			06/24/2010	10/15/2017	1.652%		\$165,000	\$105,000	\$20,000	\$0	\$0		\$85,000
2000	BOND N	Sewer (EFC)			03/26/1997	08/15/2017	1.407%			\$4,880,000	\$945,000	\$0	\$0		\$3,935,000
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$64,640,000	\$4,405,000	\$0	\$0	\$0	\$60,235,000
<b>AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year</b>									\$11,590,000	\$71,550,000	\$4,405,000	\$0	\$0	\$0	\$78,735,000

COUNTY OF Saratoga  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2013

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$24,370.00
Demand Deposits	9Z2011	\$64,912,067.15
Time Deposits	9Z2021	\$7,871,759.62
Total		<u>\$72,808,196.77</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,540,397.12
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$89,582,056.00
Total		<u>\$91,122,453.12</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>                    </u>
Market Value at Balance Sheet Date	9Z4502	<u>                    </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>                    </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u>                    </u>
Market Value at Balance Sheet Date	9Z4512	<u>                    </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u>                    </u>

COUNTY OF Saratoga  
Bank Reconciliation  
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-ADD	\$888,291	\$0	\$215,932	\$672,359
*****-ADOB	\$7,634	\$0	\$0	\$7,634
*****-ADP	\$3,487,489	\$0	\$335,258	\$3,152,232
*****-ADV	\$1,110,745	\$287,202	\$773,129	\$624,818
*****-BAOB	\$516,327	\$0	\$0	\$516,327
*****-BOA	\$220,080	\$0	\$20,041	\$200,040
*****-FLOB	\$355,616	\$0	\$0	\$355,616
*****-0.FN	\$7,670,827	\$0	\$0	\$7,670,827
*****-HSOB	\$5,367,116	\$0	\$0	\$5,367,116
*****-0.KE	\$5,300,883	\$0	\$0	\$5,300,883
*****-KE01	\$66,592	\$0	\$66,584	\$8
*****-KE02	\$87,436	\$0	\$24,943	\$62,493
*****-1.AD	\$2,665,271	\$1,765	\$0	\$2,667,036
*****-AD03	\$2,693,454	\$0	\$0	\$2,693,454
*****-AD07	\$249,229	\$0	\$0	\$249,229
*****-FN02	\$1,411,896	\$0	\$0	\$1,411,896
*****-AD06	\$22,412	\$0	\$0	\$22,412
*****-MT01	\$176	\$0	\$0	\$176
*****-1.BA	\$1,510,083	\$0	\$0	\$1,510,083
*****-1.BA	\$7,195,507	\$0	\$0	\$7,195,507
*****-ADCD	\$118,445	\$0	\$0	\$118,445
*****-0200	\$0	\$0	\$0	\$0
*****-1.AD	\$170,077	\$328	\$0	\$170,405
*****-AD01	\$5	\$0	\$0	\$5
*****-1.BA	\$154,675	\$0	\$0	\$154,675
*****-1.CE	\$1,177	\$20	\$0	\$1,197
*****-1.FL	\$2,703,345	\$77,687	\$0	\$2,781,032
*****-1.FN	\$25,336	\$0	\$0	\$25,336
*****-1.KE	\$13,949	\$0	\$0	\$13,949
*****-KE01	\$195,882	\$0	\$0	\$195,882

COUNTY OF Saratoga  
Bank Reconciliation  
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-MT04	\$39,232	\$0	\$0	\$39,232
*****-1.SA	\$5,728,162	\$0	\$0	\$5,728,162
*****-1.AD	\$5,449	\$59	\$0	\$5,508
*****-1.FL	\$11,202	\$0	\$0	\$11,202
*****-.BOA	\$9,987,144	\$0	\$0	\$9,987,144
*****-.BOA	\$821,201	\$0	\$0	\$821,201
*****-1.AD	\$2,327,420	\$0	\$0	\$2,327,420
*****-0.BA	\$2,969,576	\$0	\$0	\$2,969,576
*****-0.FN	\$7,753,315	\$0	\$0	\$7,753,315
Total Adjusted Bank Balance				\$72,783,827
Petty Cash				\$24,370.00
Adjustments				\$269,058.11
Total Cash			9ZCASH *	\$73,077,255
Total Cash Balance All Funds			9ZCASHB *	\$73,077,255
* Must be equal				

COUNTY OF Saratoga  
Local Government Questionnaire  
For the Fiscal Year Ending 2013

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited?	<u>Yes</u>
If not, are you planning on having an audit conducted?	<u>                    </u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan?	<u>No</u>
If yes, has your municipality used the results to design the system of internal controls?	<u>                    </u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Saratoga  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2013

<b>Total Full Time Employees:</b>		1,347			
<b>Total Part Time Employees:</b>		297			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$12,336,753.00	1,322	111	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$4,843,570.20	1,347	297	
90408	Worker's Compensation Insurance	\$1,409,270.02	1,231	36	
90458	Life Insurance				
90508	Unemployment Insurance	\$59,709.06	1,322	111	
90558	Disability Insurance	\$106,876.73	1,231	26	
90608	Hospital and Medical (Dental) Insurance	\$24,817,707.60	1,177	35	700
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$252,901.82	166	6	
<b>Total</b>		<b>\$43,826,788.43</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$43,826,499.30</b>			

COUNTY OF Saratoga  
Energy Costs and Consumption  
For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$348,925	117,690	gallons	
Diesel Fuel	\$569,893	179,774	gallons	
Fuel Oil	\$29,918	8,496	gallons	
Natural Gas	\$182,412	262,001	cubic feet	THM
Electricity	\$653,884	5,920,759	kilowatt-hours	
Coal	\$		tons	

COUNTY OF Saratoga  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2013

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$22,845,476.00
3. Interest on Net OPEB Obligation	\$5,293,833.00
4. Adjustment to Annual Required Contribution	(\$7,359,204.00)
5. Annual OPEB Expense	\$20,780,105.00
6. Less: Actual Contribution Made	\$9,846,457.00
7. Increase in Net OPEB Obligation	\$10,933,648.00
8. Net OPEB Obligation - beginning of year	\$132,345,816.00
9. Net OPEB Obligation - end of year	\$143,279,464.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$173,786,032.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	47.38%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$213,915,024.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$213,915,024.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$0.00
17. UAAL as Percentage of Annual Covered Payroll	

**Other OPEB Information**

18. Date of most recent actuarial valuation	12/31/2013
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, SAMUEL J. PITCHERALLE, hereby certify that I am the Chief Fiscal Officer of the COUNTY of SARATOGA, and that the information provided in the annual financial report of the COUNTY of SARATOGA, for the fiscal year ended 12/31/2013, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the COUNTY of SARATOGA, and adopted by me as my signature for use in conjunction with the filing of the COUNTY of SARATOGA's annual financial report, I am evidencing my express intent to authenticate my certification of the COUNTY of SARATOGA's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

GEORGE B. MARTIN  
Name of Report Preparer if different  
than Chief Fiscal Officer

410100000000  
Name

(518) 884-4724  
Telephone Number

DIRECTOR OF FINANCE  
Title

40 MCMASTER STREET BALLSTON  
Official Address

04/17/2014  
Date of Certification

(518) 884-4724  
Official Telephone Number

COUNTY OF Saratoga  
Financial Comments  
For the Fiscal Year Ending 2013

(A) GENERAL

Adjustment Reason

Account Code A8012 COMPENSATED ABSENCE 2013, \$16,955.21

Account Code A8015 COMPENSATED ABSENCE 2012, \$2,106,598.12; INVENTORY RESERVE, \$35.48

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 COMPENSATED ABSENCES 2012: \$17,926.50; CLEAR DEFERRED REVENUE BASED ON 2010 RETIREES EARLY RETIREMENT: \$111,773.30; DEFERRED REVENUE 2013; \$6,046.69; MINUS COMPENSATED ABSENCE 2013: \$763.97

(D) COUNTY ROAD

Adjustment Reason

Account Code D8015 Compensated Absence 2012 \$261,295.23; Compensated Absence 2013 \$63,380.02

(DM) ROAD MACHINERY

Adjustment Reason

Account Code DM8015 Compensated Absence 2012- \$38,854.67; Compensated Absence adjustment 2013- \$10,184.65

(G) SEWER

Adjustment Reason

Account Code G8015 COMPENSATED ABSENCES CHANGE \$17,515.93; 2012 COMPENSATED ABSENCE \$153,445.03; LESS \$.64 BREAKAGE

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8012 BALANCE FUND BALANCE WITH RESERVE \$690,386.57; BALANCE RESERVE WITH RESTRICTED CASH \$16,973.89

Account Code S8015 COMPENSATED ABSENCE: \$2,046.90; BEGINNING BALANCE COMP ABS. \$1,333.18; CONTRIBUTORY RESERVE: \$12,500; BALANCE RESERVE WITH RESTRICTED CASH \$16,973.89;

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 The BAN of \$6,910,000 was renewed in 2013. An additional BAN of \$11,590,000 was issued in 2013. The total outstanding BANs for the Radio Project is \$18,5000,000

(EF) ENTERPRISE HEALTH REL FAC

Adjustment Reason

Account Code EF8012 COMPENSATED ABSENCE 2013 \$81,615.31

Account Code EF8015 COMPENSATED ABSENCE PRIOR CHANGE IN ASSETS \$793,217.23

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8012 N/A